ABSTRACT OF THE DISCLOSURE

After forming an Si₃N₄ film as a hard mask for a wiring, a lower resin film for filling and planarizing a level difference thereon is formed. Next, an SOG film is formed on the lower resin film, and a resist mask on which a via hole pattern is formed is formed thereon. The SOG film is etched by using the resist mask as a mask. The lower resin film is etched by using the SOG film as a mask, and at the same time, the resist mask is removed. Then, a triple layer hard mask is etched by using the lower resin film as a mask. Consequently, a via hole pattern is formed on these films, and the SOG film is simultaneously removed. According to this method, the resist mask having a pattern as designed can be obtained, and a micro pattern with high precision can be obtained.